March, 1994, seeking to rescind certain notifications.

(94) GSR No. 212(E), dated 1st March, 1994, publishing the Baggage Rules, 1994.

[(Placed in Library for (1) to (94) See No. LT. 5625/94)]

(95) GSR No. 297(E), dated 4th March, 1994, withdrawing the exemption from the additional duty of customs available to machinery, instruments, apparatus, appliances etc. and the spare parts and raw materials etc. imported for renovation and modernisation of fertilizer plants.

(96) GSR No. 316(E), dated 12th March, 1994, seeking to exempt refined sugar falling under heading No. 17.01 of the Customs Tariff Act, 1975 from the whole of the basic customs duty and the additional duty of customs leviable thereon.

(97) GSR No. 319(E), dated 16th March, 1994, fully exempting containers which are durable in nature from basic customs duty and additional duty, subject to the fulfilment of certain conditions.

(98) GSR No. 324(E), dated 21st March, 1994, providing partial exemption from customs duty to membranes for replacement of worn out membranes in a caustic soda plant based on membrane cell technology.

(99) GSR No. 346(E), dated 30th March, 1994, amending Notification No. 175/93 Customs dated the 19th October, 1993, under which full exemption from customs duty has been provided to all goods imported for the rehabilitation of the people affected by the recent earthquake in Maharashtra and Karnataka.

[(Placed in Library. For (95) to (99) *see* No. L.T. 5858/94)]

Notifications of the Ministry of Finance (Deptt. of Revenue) and related papers.

SHRI M.V. CHANDRASHEKHAR MURTHI: Madam, I also lay a copy each (in English and Hindi) of the following Notifications of the Ministry of Finance (Department of Revenue), under sub-section (2) of section 38 of the Central Excises and Salt Act, 1994, together with Explanatory Memoranda on the Notifications:—

(1) GSR No. 213(E), dated 1st March, 1994, prescribing effective rate of excise duty on certain specified goods falling within Chapter 4 to 22.

(2) GSR No. 214(E), dated 1st March, 1994, prescribing effective rate of excise duty on cigarettes.

(3) GSR No. 215(E), dated 1st March, 1994, amending certain notifications so as to inter alia,—

(i) make certain amendments in Notification No. 75/84-Central Excises,—

(a) withdraw certain concessional rate of excise duty based on end uses

(b) prescribe effective rate of excise duty on certain goods falling within Chapter 27

(c) fully exempt Natural gasoline liquid produced in a factory and allowed to escape in the atmosphere.

(ii) make certain amendments in Notification No. 7/92-Central Excises so as to,—

(a) reduce excise duty on white cement to 30%

(b) increase the excise duty on marble slabs to Rs. 20/- per sq.m.

(c) fully exempt all goods falling under heading No. 25.05 from excise duty.

(4) GSR No. 216(E), dated 1st March, 1994, prescribing effective rate of excise duty on cement manufactured in certain types of plants subject to the conditions specified.

(5) GSR No. 217(E), dated 1st March, 1994, seeking to exempt excise

duty on specified goods falling under chapter 28, 29 and 30.

(6) GSR No. 218(E), dated 1st March, 1994, seeking to prescribe excise duty of 10% on specified goods falling under chapter 28, 29, and 30.

(7) GSR No. 219(E), dated 1st March, 1994, seeking to prescribe effective rate of excise duty on specified goods falling under Chapter 30.

(8) GSR No. 220(E), dated 1st March, 1994, amending certain notifications, so as to, inter alia,—

(i) prescribe 10% excise duty on specified drugs or medicines;

(ii) prescribes 10% excise duty on specified raw materials for pesticides;

(iii) seeks to extend the exemption from excise duty to one more drug intermediate for Schedue I bulk drug.

(9) GSR No. 221(E), dated 1st March, 1994, seeking to amend Notification No. 27/90-CE so as to prescribe effective rate of excise duty inter alia on cosmetics and toilet preparations.

(10) GSR No. 222(E), dated 1st March, 1994, seeking to amend certain notifications so as to inter alia,—

(i) modify brand name provisions in Notification No. 140/83-CE and 75/87-CE.

(ii) increase in excise duty on Janata Soap from 5% to 10%.

(iii) reduce excise duty on taxies from 33% to 30%.

(11) GSR No. 223(E), dated 1st March, 1994, seeking to prescribe inter alia effective rate of duty on soaps and candles.

(12) GSR No. 224(E), dated 1st March, 1994, seeking to prescribe effective rate of duty on cinematographic films and X-ray films.

(13) GSR No. 225(E), dated 1st March, 1994, seeking to prescribe inter alia effective rate of duty on insecticide, printing paste, animal feed ingredients.

(14) GSR No. 226(E), dated 1st March, 1994, seeking to prescribe effective rate of basic excise duty on specified plastic products.

(15) GSR No. 227(E), dated 1st March, 1994, prescribing effective rates of excise duty on certain goods falling under Chapter 40.

(16) GSR No. 228(E), dated 1st March, 1994, prescribing effective rates of excise duty on certain tyres, tubes flaps of Chapter 40.

(17) GSR No. 229(E), dated 1st March, 1994, prescribing effective rates of excise duty for small scale manufacturers of tread rubber.

(18) GSR No. 230(E), dated 1st March, 1994, prescribing effective rates of basic excise duty on certain goods falling within Chapter 44.

(19) GSR No. 231(E), dated 1st March, 1994, prescribing effective rates of basic excise duty on certain goods falling within Chapter 48.

(20) GSR No. 232(E), dated 1st March, 1994, prescribing full exemption from excise duty on craft paper paperboard and cartons made therefrom, falling under Chapter 48 intended for use in the packing of horitcultural produce.

(21) GSR No. 233(E), dated 1st March, 1994, prescribing effective excise duty of 10% on paper and paperboard or articles made therefrom made by using atleast 75% unconventional raw materials and packing cases made from paperboard manufactured from 90% pine needles.

(22) GSR No. 234(E), dated 1st March, 1994, superseding Notification No. 138/86-CE and prescribes 10% excise duty on paper and paperboard or articles made therefrom made by using atleast 50% unconventional raw materials subject to certain conditions.

(23) GSR No. 235(E), dated 1st

March, 1994, superseding Notification No. 139/86-CE and prescribes 15% excise duty on paper and paperboard or articles made therefrom made by using atleast 50% unconventional raw materials.

(24) GSR No. 236(E), dated 1st March, 1994, seeking to amend Not. Nos. 231/85-CE, 56/88-CE, 38/90-CE, 25/93-CE and 27/93-CE so as to, *inter alia*, prescribe:

(i) that Not. Nos. 231/85-CE and 56/88-CE shall remain in force only upto and inclusive of 31.3.94;

(ii) the effective rate of duty of 20% on flat belts falling under heading Nos. 40.10 or 59.08;

(iii) an excise duty of 20% *ad valorem* on certain goods fallling under Chapter 42.

(25) GSR No. 237(E), dated 1st March, 1994, superseding Notification No. 31/93-CE, so as to prescribe effective rates of basic excise duty on various textiles fibres and yarns under Chapters 51 to 56.

(26) GSR No. 238(E), dated 1st March, 1994, seeking to prescribe effective rates of basic excise duty on various fabrics and articles under Chapter 51 to 63.

(27) GSR No. 239(E), dated 1st March, 1994, seeking to fully exempt various fabrics under Chapter 51 to 60 from additional excise duty (in lieu of sales tax).

(28) GSR No. 240(E), dated 1st March, 1994, seeking to exempt cotton yarn used captively in the factory of production for conversion into hank yarn in plain (straight) reel hanks.

(29) GSR No. 241(E), dated 1st March, 1994, amending certain notifications so as to *inter alia*—

(i) omit S.No. 2 and the entries relating thereto of Notification No. 46/86-CE.

(ii) include heading No. 39.23 in Notification No. 223/86-CE.

(iii) prescribe *ad valorem* rates of basic excise duty on diversified jute products, ployester filament yarn and nylon filament yarn meant for use in low priced fabrics.

(30) GSR No. 242(E), dated 1st March, 1994, amending Notification No. 261/87-CE so as to prescribe *ad valorem* rate of additional excise duty (in lieu of sales tax) on low priced fabrics of polyester staple fibre.

(31) GSR No. 243(E), dated 1st March, 1994, seeking to prescribe tariff values for the purpose of levying *ad valorem* duty on polyester filament yarn.

(32) GSR No. 244(E), dated 1st March, 1994, seeking to prescribe effective rates of additional excise duty (in lieu of sales tax) on various fabrics of Chapters 52 to 60.

(33) GSR No. 245(E), dated 1st March, 1994, seeking to fully exempt textured yarn from basic excise duty, made out of non textured yarn imported under Duty Exemption Scheme and which are meant to be exported.

(34) GSR No. 246(E), dated 1st March, 1994, seeking to exempt footwear and parts of footwear produced in an ordnance factory from basic excise duty.

(35) GSR No. 247(E), dated 1st March, 1994, seeking to prescribe effective rates of basic excise duty on articles of mica, mosaic tiles, goods manufactured at the site of construction of buildings for use at such site, specified building blocks, floor coverings and specified goods of Chapter 68.

(36) GSR No. 248(E), dated 1st March, 1994, seeking to prescribe effective rates of basic excise duty on bricks, tiles ceramic candles and other specified goods of Chapter 69.

(37) GSR No. 249(E), dated 1st March, 1994, seeking to prescribe

effective rates of basic excise duty on specified glass products of Chapter 70.

(38) GSR No. 250(E), dated 1st March, 1994, seeking to axempt articles of various precious metals, coins, measures, etc.

(39) GSR No. 251(E), dated 1st March, 1994, seeking to amend certain notifications so as to, *inter alia*,—

(i) prescribe effective rates of excise duty of 10% *ad valorem* on all goods, of sub-heading Nos. 72.01, 7204.10, 7205.10 and 7206.10.

(ii) prescribe effective rates of excise duty of 10% *ad valorem* on all goods, other than sponge iron, of heading No. 72.03.

(iii) prescribe effective rates of excise duty of 10% *ad valorem* on semi-finished products of iron, other than pieces roughly shaped by forging of iron.

(iv) exempt all goods chapter 72 if such goods are produced in ordance factories or intended for consumption therein.

(v) exempt molten iron.

(vi) prescribe effective rates of excise duty of 10% *ad valorem* on ingots or other primary forms iron and steel.

(40) GSR No. 252(E), dated 1st March, 1994, seeking to amend certain notifications so as to, *inter alia*—

(i) prescribe effective rate of 10% *ad valorem* on all goods of sub-heading Nos. 73.03, 7304.10 7305.10 and 7306.10.

(ii) exempt all goods of chapter 73 if such goods are produced in ordnance factories or intended for consumption therein.

(iii) exempt sewing needles from whole of the duty.

(iv) exempt table, kitchen or other household articles and parts thereof from whole of the duty.

(v) exempt mathematical boxes, geometry boxes and colour boxes from whole of the duty.

(vi) exempt metal containers, reformed out of flattened containers, from whole of the duty.

(vii) exempt bolts, nuts and screws from whole of the duty.

(viii) exempt parts and accessories of cycles and cycle rickshaws from whole of the duty.

(ix) exempt forgings and forged products of iron or steel, used in manufacture of parts and accessories of cycles and cycle-rickshaws from whole of the duty.

(x) exempt tyre bead wire rings intended for use in manufacture of tyres for cycles and cycles-rickshaws.

(xi) exempt table, kitchen or other household articles and parts thereof from whole of the duty.

(xii) prescribe effective rate of excise duty of 10% *ad valorem* on pressure cookers.

(xiii) exempt bio-gas stoves and hot plates of iron or steel; bio-gas lights specially designed to operate using bio-gas.

(xiv) exempt kerosene burners, stoves and wood burning stoves of iron, steel copper or copper-alloy.

(xv) exempt structures and parts of structures from whole of the duty.

(xvi) prescribe effective rates of excise duty of 10% *ad valorem* on rails and sleepers (cross-ties).

(41) GSR No. 253(E), dated 1st March, 1994, seeking to exempt following goods from whole of duty of excise,—

(a) shells and blanks for pipes and tubes, copper plates, sheets (including circles) and strip; copper pipes and tubes manufactured in an ordnance factory.

(b) table, kitchen or other household articles and parts thereof, made of copper.

(c) blanks and sheets of copper or aluminium, produced by the Government of India Mint.

(d) billets, rods and sheets, of oxygen-free copper or boryllium copper, when manufactured by the defence research laboratory.

(e) cupro-nickel and aluminium magnesium strips used in production of coins in Indian Government Mint.

(f) waste and scrap of cupro-nickel and aluminium magnesium used in production of coins in the Indian Government Mint.

(g) waste and scrap of cupro-nickel and aluminium magnesium cleared from the Indian Government Mint.

(h) bare copper wire and copper strip and foil used for manufacture of imitation Zari.

(42) GSR No. 254(E), dated 1st March, 1994, seeking to exempt following goods from whole of duty of excise,—

(a) spoons, forks, ladles, skimmers, cake servers, fish knives etc.

(b) tools, jigs and fixtures manufactured in specified tool rooms or institutions.

(c) tools put up in sets.

(43) GSR No. 255(E), dated 1st March, 1994, seeking to amend certain notifications, so as to, *inter alia*,—

(a) continue specified exemptions on aluminium articles.

(b) continue exemption to specified lead articles used by ordnance factories and discontinue other exemptions.

(c) continue exemption to specified zinc articles used by ordnance factories and discontinue other exemptions.

(d) prescribe basic excise duty of 10% *ad valorem* on castings and cast articles of iron and of 15% *ad valorem* on all other castings and cast articles.

(44) GSR No. 256(E), dated 1st March, 1994, seeking to fully exempt goods obtained by breaking up of ships, boats and other floating structures.

(45) GSR No. 257(E), dated 1st March, 1994, seeking to prescribe effective rates of duties on various items falling under Chapter 84 and 85.

(46) GSR No. 258(E), dated 1st March, 1994, seeking to prescribe effective rate of duty of 10% on specified items of railways rolling stock falling under Chapter 86.

(47) GSR No. 259(E), dated 1st March, 1994, seeking to prescribe, *inter alia*, effective rates of duty on specified goods of Chapter 85.

(48) GSR No. 260(E), dated 1st March, 1994, seeking to amend Notification No. 162/86-CE so as to *inter alia*,—

(i) prescribe effective rate of duty on motor vehicles of heading No. 87.02;

(ii) prescribe effective rate of duty of 30% of cars for physically handicapped persons;

(iii) prescribe effective rate of duty of 10% on electrically operated vehicles and parts thereof;

(iv) amend the condition for availing duty exemption by motor vehicle body builders;

(49) GSR No. 261(E), dated 1st March, 1994, seeking to exempt parts manufactured and used for body building of vehicles.

(50) GSR No. 262(E), dated 1st March, 1994, seeking to exempt all goods of Chapter 88.

(51) GSR No. 263(E), dated 1st March, 1994, seeking to exempt parts for manufacture and service of aeroplanes and helicopters.

(52) GSR No. 264(E), dated 1st March, 1994, seeking to fully exempt specified goods falling within Chapter 85 and 90.

(53) GSR No. 265(E), dated 1st March, 1994, seeking to fully exempt Braille watches.

(54) GSR No. 266(E), dated 1st March, 1994, seeking to prescribe effective rates of duty on specified goods of Chapter 94.

(55) GSR No. 267(E), dated 1st March, 1994, amending certain notifications, so as to, *inter alia*—

(i) extend the concessional rate of duty to some more specified goods in Notification No. 73/90-CE.

(ii) increase the rate of duty on vacuum flasks, etc., from Nil to 10%.

(56) GSR No. 268(E), dated 1st March, 1994, seeking to, *inter alia*, fully exempt specified goods brought into a hundred per cent. export oriented undertaking.

(57) GSR No. 269(E), dated 1st March, 1994, seeking to amend Notification No. 339/86-CE so as to exclude Foley Balloon Catheter from the purview of the notification.

(58) GSR No. 270(E), dated 1st March, 1994, seeking to amend Notification No. 1/93-CE so as to, *inter alia*,—

(i) extend the scheme to certain specified goods;

(ii) modify the provisions relating to brand name to charge fully duty on goods bearing a brand name of another person;

(iii) allow the concessional rates of duty to SSI units without any certificate of registration as SSI unit.

(59) GSR No. 271(E), dated 1st March, 1994, seeking to amend Notification No. 214/86-CE so as to, *inter alia*, extend the scope to various fibres falling under Chapters 51 to 55.

(60) GSR No. 272(E), dated 1st March, 1994, seeking to amend Notification No. 217/86-CE so as to, *inter alia*, extend the scope to various fibres falling under Chapter 51 to 55.

(61) GSR No. 273(E), dated 1st March, 1994, seeking to prescribe effective rates of basic excise duty on various goods falling under Chapter 15 to 96.

(62) GSR No. 274(E), dated 1st March, 1994, seeking to prescribe effective rates of additional excise duty (in lieu of sales tax) on various fabrics falling under Chapters 51 to 60.

(63) GSR No. 275(E), dated 1st March, 1994, seeking to rescind certain notifications.

(64) GSR No. 276(E), dated 1st March, 1994, seeking to amend Central Excise Rules, 1994, *inter alia*, so as to;

(i) prescribe the procedure for clearances of goods from a factory or warehouse under an invoice (Rule 52A);

(ii) provide that inputs used as fuel would be eligible for Modvat credit (Rule 57A);

(iii) specify the documents required for taking credit under the Modvat scheme (Rule 57G);

(iv) provide for credit in respect of duty paid on specified inputs lying in stock or contained in final products cleared on or after 1st March, 1994 (Rule 57H);

(v) provide for Modvat credit in respect of Capital goods, (new section "AAAA" containing rules 57Q to 57U inserted);

(vi) prescribe the procedure regarding valuation of goods assessable to duty at *ad valorem* rates (Rule 173C);

(vii) allow clearance of goods in certain cases pending approval of the classification lists (Rule 173CC); and

(viii) make certain other consequential amendment in rule 173G, rule 173Q, rule 209 and in the Appendix I to the rules.

(65) GSR No. 277(E), dated 1st March, 1994, seeking to supersede Notification No. 177/86-CE so as to extend the scope of Modvat scheme.

(66) GSR No. 278(E), dated 1st March, 1994, seeking to amend Notification No. 351/86-CE so as to extend the scope to various fibres falling under Chapters 51 to 55.

(67) GSR No. 279(E), dated 1st March, 1994, seeking to supersede Notification No. 84/87-CE so as to extend the scope of Proforma Credit scheme.

(68) GSR No. 280(E), dated 1st March, 1994, seeking to supersede Notification No. 211/82-CE so as to prescribe uniform rate of duty on all embroidered fabrics leviable under the compounded levy.

(69) GSR No. 281(E), dated 1st March, 1994, seeking to rescind 3 notifications.

(70) GSR No. 282(E), dated 1st March, 1994, seeking to rescind Notification No. 231/87-CE.

(71) GSR No. 283(E), dated 1st March, 1994, seeking to amend Notification No. 45/89-CE. (Placed in Library. For (1) to (71) See No. LT-5626/94)

(72) GSR No. 296(E), dated the 4th March, 1994, amending notification No. 76/86-Central Excises, dated the 10th February, 1986, so as to delete serial numbers 1, 3, 4 & 19 and the entries relating thereto in the Schedule to the notification.

(73) GSR No. 298(E), dated the 8th March, 1994 extending input credit for chewing tobacco for branded chewing tobacco falling under sub-heading No. 2404.41.

(74) GSR No. 309(E), dated the 9th March, 1994 providing that exemption from excise duty available to table, kitchen and other household articles will not apply to pressure cookers and their parts.

(75) GSR No. 313(E), dated the 11th March, 1994, reducing excise duty on goods falling under heading 85.02 from 20% to 10%.

(76) GSR No. 315(E), dated the 12th March, 1994, withdrawing full exemption from excise duty on samples of cigarettes.

(77) GSR No. 326(E), dated the 23rd March, 1994 fully exempting from excise duty cotton yarn and cellulosic spun yarn subjected to beaming, warping, winding or reeling and produced out of yarn on which the excise duty has already been made.

(78) GSR No. 334(E), dated the 28th March, 1994, seeking to fully exempt from excise duty footwear upto a value of Rs. 50 per pair and Hawai chappals and parts thereof.

(79) GSR No. 347(E), dated the 30th March, 1994 extending the validity of notification No. 97/93-CE dated the 19th October, 1993 from 31st March, 1994 to 30th June, 1994, under which full exemption from basic duty and additional duty of excise has been provided in respect of all exciseable goods intended for supply for the rehabilitation of the people affected by the earthquake in Maharashtra/Karnataka. (Placed in Library. For (72) to (79) See No. LT-5857/95)

(80) GSR No. 317(E), dated the 15th March, 1994, amending notification No. 355/86-CE, dated the 24th June, 1986 so as to provide set-off procedure for cut-tobacco. (Placed in Library. *See* No. LT-5965/95)

SHRI SATISH AGARWAL (Rajasthan): Madam, I am on a point of order.

THE DEPUTY CHAIRMAN: Mr. Murthy, Mr. Agarwal has some objection.

SHRI SATISH AGARWAL: Madam Deputy Chairman, I am raising an objection with regard to item No. II whereby the Reports of the Comptroller and Auditor General of India for the year ended 31st March, 1993 relating to Indirect Taxes, Direct Taxes and Railways more particularly... *(interruptions)*...Madam, you are well aware that this House had already discussed the Reports and the Demands for Grants for Railways, and the Finance Bill just yesterday. I fail to understand why these Reports which were laid on the Table of the Lok Sabha long, long back, have been withheld from the hon. Members of this House. Before this House took up the discussion on the Finance Bill and the Demands for Grants for Railways, it would have been much better had these Reports been laid on the Table of the House two days earlier because we could have taken advantage of these Reports, particularly while discussing the Finance Bill. What is the fun in laying the Reports with regard to Direct Taxes and Indirect Taxes now? Why didn't you lay them before the discussion on the Finance Bill took place yesterday in this House? Please explain to the House and apologise for the delay in laying these Reports.

SHRI SHANKAR DAYAL SINGH (Bihar): Madam, we support the hon. Member.

THE MINISTER OF FINANCE (SHRI MANMOHAN SINGH): Madam, if any apology is required, I have no hesitation in apologising to the House for the delay ...*(interruptions)*...

THE DEPUTY CHAIRMAN: It might have been by oversight.

Report and Accounts (1992-93) of the Power Engineers Training Society, Faridabad and Related Papers

THE MINISTER OF STATE IN THE MINISTRY OF POWER (SHRI P.V. RANGAYYA NAIDU): Madam, I lay on the Table a copy each (in English and Hindi) of the following papers:—

(i) Annual Report and Accounts of the Power Engineers Training Society, Faridabad, for the year 1992-93, together with the Audit Report on the Accounts.

(ii) Review by Government on the working of the above Society.

(iii) Statement giving reasons for the delay in laying the papers mentioned at (i) above. (Placed in Library. *See* No. LT-5862/94)

MESSAGE FROM THE LOK SABHA

The Banking Companies (Acquisition and Transfer of Undertakings) Amendment Bill, 1994.

SECRETARY-GENERAL: Madam, I have to report to the House the following message received from the Lok Sabha signed by the Secretary-General of the Lok Sabha:—

"In accordance with the provisions of rule 96 of the Rules of Procedure and